
Weighted Full Time Equivalent Average Daily Attendance Weights

The Background:

In 1977, TCA §49-3-306(g)(1) initially established cost differential weights for various K-12 programs which were used to calculate local education agencies' (LEAs) funding under the Tennessee Foundation Program (TFP). Under the TFP, an LEA's average daily attendance (ADA) was multiplied by the appropriate weight to determine the weighted full time equivalent average daily attendance (WFTEADA) to be used to calculate LEA funding. With the adoption of the Education Improvement Act (EIA) and the Basic Education Program (BEP) formula, Tennessee moved away from calculating an LEA's funding based on ADA and began basing an LEA's funding on average daily membership (ADM). Thus, cost differential weights used to determine WFTEADA have not been approved by the State Board of Education (SBE) since 1992.

TCA §49-3-306 (3), provides, "...annually...the state board, as approved by the commissioner, shall establish...the cost differentials...applicable to the following school year...." Although WFTEADA is no longer used to generate state funding for LEAs, it is used to determine an LEA's share of local tax dollars collected for education in counties having more than one LEA. TCA §49-3-315 (a) provides, "[a]ll school funds for current operation and maintenance purposes collected by any county...shall be apportioned by the county trustee among the LEAs therein on the basis of the WFTEADA maintained by each, during the current school year." The Department of Education has been providing counties with multiple LEAs the WFTEADA calculation used to divide local funds based upon the last approved cost differentials.

The first column of the attached spreadsheet indicates the last weights approved by the SBE. After conferring with the Division of Vocational Education, it was determined that two programs needed to be adjusted to bring these programs in alignment with similar type programs. These changes are indicated in column two. Column three indicates the class size maximums that were in effect at the time the last weights were adopted and column four indicates the current class size maximums. Column five sets forth the new proposed weights, which have been adjusted to align with class size maximums. The current weights and the new proposed weights are equal in relation to the class size maximums in effect at the time of adoption.

The Recommendation:

The Department of Education recommends the adoption of the proposed cost differential program weights to be used to calculate WFTEADA for counties with multiple LEAs beginning with the 2005 – 2006 school year on final reading.